

Regulation History

Type of Regulation: Sales and Use Tax
Regulation: 1521
Title: Construction Contractors
Preparation: Lynn Whitaker/Lynda Cardwell
Legal Contact: Robert Tucker/Sharon Jarvis

Proposed amendments provide that solar panels and photovoltaic cells are “materials” when they function in the same manner as other materials such as roofing, windows, or walls and are incorporated into, attached to, or affixed to real property and, as such, lose their identity to become an integral and inseparable part of the real property.

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History of Proposed Regulation:

June 1, 2007: Public Hearing
April 14, 2007: Beginning of public comment period
April 13, 2007: Notice of public hearing published in California Regulatory Notice Register, Register 2007, No. 15-Z, e-mailed and US mail to interested parties.
February 1, 2007: Business Taxes Committee, Board authorized publication of proposed regulation (Vote 3-2)
October 5, 2006: 2nd Interested Parties meeting
August 22, 2006: 1st Interested Parties meeting
June 6, 2006: Topic placed on Business Taxes Committee calendar
May 17, 2006: Chief Counsel Matters, referred to Business Taxes Committee (Vote 5-0)

Sponsor: California Solar Energy Industries Association

Support: NA
Oppose: NA